

**THURSTON COUNTY, WASHINGTON**  
**January 1, 1992 Through December 31, 1992**

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**Schedule Of Findings**

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1. Federal Grant Reimbursements Should Be Adequately Documented

Thurston County requested and received \$477,737.50 of Northwest Energy Code (NVEC) Program funds from the Bonneville Power Administration and the Washington State Energy Office for the period September 25, 1990, through December 31, 1992. During our review of the accounting records and building permits we located supporting documentation for only \$443,927.50 of grant eligible costs. The difference of \$33,810 is summarized in the accompanying Schedule of Questioned Costs.

U.S. Office of Management and Budget Circular A-87, *Cost Principles for State and Local Governments*, requires that all costs claimed on federal grant projects be adequately supported.

The county did not immediately reconcile eligible sites with the funding requests made to state and federal agencies. Upon reconciliation, Thurston County repaid the full amount of \$33,460 of excess reimbursements to the Bonneville Power Administration on November 19, 1993. Thurston County is currently working with the Washington State Energy Office to determine appropriate action on the \$350 overbilling to them.

In addition, the audit trail documentation for the Northwest Energy Code Program was reconstructed through June 30, 1993, and is being currently maintained.

We recommend that supporting documentation be reconciled to reimbursement requests before they are submitted to state and federal agencies.